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Human Rights Council
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Agenda item 3
Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development

Resolution adopted by the Human Rights Council

26/22 Human rights and transnational corporations and other business enterprises

The Human Rights Council,

Recalling its resolutions 8/7 of 18 June 2008, 17/4 of 6 July 2011 and 21/5 of 27 September 2012, and Commission on Human Rights resolution 2005/69 of 20 April 2005, on the issue of human rights and transnational corporations and other business enterprises,

Recalling in particular that the endorsement by consensus of the Guiding Principles on Business and Human Rights by the Human Rights Council in its resolution 17/4 established an authoritative framework to prevent and address adverse human rights risks and impacts of business activities, based on the three pillars of the United Nations "Protect, Respect and Remedy" framework,[1]

Recalling its resolutions 5/1, on institution-building of the Human Rights Council, and 5/2, on the Code of Conduct for Special Procedures Mandate Holders of the Council, of 18 June 2007, and stressing that the mandate holder shall discharge his/her duties in accordance with those resolutions and the annexes thereto,

Stressing that the obligation and the primary responsibility to promote and protect human rights and fundamental freedoms lie with the State,

Emphasizing that transnational corporations and other business enterprises have a responsibility to respect human rights,

Recognizing that policies and proper regulation, including through national legislation, of transnational corporations and other business enterprises and their responsible operation can contribute to the promotion, protection and fulfilment of and respect for human rights and assist in channelling the benefits of business towards contributing to the enjoyment of human rights and fundamental freedoms,

[1] See A/HRC/17/31, annex.

Concerned that weak national legislation and implementation cannot effectively mitigate the negative impact of globalization on vulnerable economies or derive maximally the benefits of activities of transnational corporations and other business enterprises, and that further efforts to bridge governance gaps at the national, regional and international levels are necessary,

Recognizing the efforts made to implement the Guiding Principles by some States, business enterprises, international organizations and members of civil society,

Recognizing also the valuable role played by civil society, including non-governmental organizations, in promoting the implementation of the Guiding Principles and accountability for business-related human rights abuses and in raising awareness of the human rights impacts and risks of some business enterprises and activities,

Noting the important role that national action plans and other such frameworks on business and human rights can play as a tool for promoting the comprehensive and effective implementation of the Guiding Principles,

Concerned at legal and practical barriers to remedies for business-related human rights abuses, which may leave those aggrieved without opportunity for effective remedy, including through judicial and non-judicial avenues, and recognizing that it may be further considered whether relevant legal frameworks would provide more effective avenues of remedy for affected individuals and communities,

Recognizing that the annual Forum on Business and Human Rights has grown in size and become a valuable opportunity for constructive global exchange of challenges, lessons learned and good practices in implementing the Guiding Principles by all relevant stakeholders,

Recognizing also the importance of building the capacity of Governments, business enterprises, civil society and other stakeholders to better prevent business-related human rights abuses, provide effective remedy and manage challenges in the area of business and human rights, and that the United Nations system has an important role to play in this regard,

Recalling the views and recommendations of the United Nations human rights treaty bodies, including the general comments bearing on the issue of human rights and transnational corporations and other business enterprises, such as general comment No. 16 of the Committee on the Rights of the Child,

1. *Welcomes* the work of the Working Group on the issue of human rights and transnational corporations and other business enterprises in the fulfilment of its mandate, including the convening of regional forums to discuss challenges and lessons learned from implementation of the Guiding Principles on Business and Human Rights with States and other stakeholders in a regional context;[2]

2. *Recognizes* that the effective implementation of the Guiding Principles should cover a broad range of public policy areas, and encourages all States to take steps to implement the Guiding Principles, including to develop a national action plan or other such framework;

3. *Calls upon* all business enterprises to meet their responsibility to respect human rights in accordance with the Guiding Principles;

[2] See A/HRC/26/25.

4. *Welcomes* the efforts of the Working Group to build a database of national action plans and other relevant data on global progress in the implementation of the Guiding Principles, and in this regard encourages States to submit information on their national action plans and other relevant initiatives, with annual reports on the implementation of such commitments, and invites all relevant stakeholders to submit relevant information to the Working Group;

5. *Also welcomes* the efforts of the Working Group to develop guidance for the development and implementation of effective national action plans, including with regard to access to both judicial and non-judicial remedy, and encourages all States and other stakeholders to engage with the Working Group in developing such guidance;

6. *Encourages* the Working Group to identify and promote best practices in the national implementation of the Guiding Principles, and to reflect its findings, including in global progress on the implementation of the Guiding Principles, in its annual reports to the Human Rights Council;

7. *Requests* the United Nations High Commissioner for Human Rights to continue work to facilitate the sharing and exploration of the full range of legal options and practical measures to improve access to remedy for victims of business-related human rights abuses, in collaboration with the Working Group, to organize consultations with experts, States and other relevant stakeholders to facilitate mutual understanding and greater consensus among different views, and to publish a progress report thereon before the twenty-ninth session of the Human Rights Council, and the final report to be considered by the Council at its thirty-second session;

8. *Welcomes* the role of the Working Group in guiding the first two annual Forums on Business and Human Rights, encourages all stakeholders to continue to attend the Forum, and decides that the two-day Forum should continue to be held on an annual basis, with the addition of one meeting day to allow for the preparation and sharing of new tools and experience;

9. *Invites* the Working Group to include as an item of the agenda of the Forum on Business and Human Rights, among others, the issue of access to remedy, judicial and non-judicial, for victims of business-related human rights abuses, in order to foster mutual understanding and greater consensus among different viewpoints;

10. *Decides* to extend the mandate of the Working Group on the issue of human rights and transnational corporations and other business enterprises as set out in Human Rights Council resolution 17/4 for a period of three years;

11. *Encourages* all States, relevant United Nations agencies, funds and programmes, treaty bodies and civil society actors, including non-governmental organizations, as well as public and private businesses to cooperate fully with the Working Group in the fulfilment of its mandate by, inter alia, responding to communications transmitted, and for States to reply favourably to requests for visits by the Working Group;

12. *Invites* international and regional organizations to seek the views of the Working Group when formulating or developing relevant policies and instruments, and invites the Working Group to continue to collaborate closely with relevant United Nations bodies, including the treaty bodies and the special procedures;

13. *Requests* the Secretary-General and the High Commissioner to provide all the resources and assistance necessary for the Working Group to fulfil its mandate effectively, including for developing guidance for the implementation of the Guiding Principles and the organization of the Forum in a sustainable manner;

14. *Welcomes* the efforts made by national human rights institutions to enhance their capacity to support the effective implementation of the Guiding Principles by all stakeholders;

15. *Also welcomes* the report of the Secretary-General on the challenges, strategies and developments with regard to the implementation of resolution 21/5 by the United Nations system, including programmes, funds and agencies,[3] and the recommendations made therein, underscoring the need to embed the business and human rights agenda and the Guiding Principles throughout the United Nations system;

16. *Further welcomes* the study by the Secretary-General on the feasibility of a global fund to enhance the capacity of stakeholders to implement the Guiding Principles,[4] and requests the High Commissioner to consult with States and relevant stakeholders to develop concrete options and proposals to inform a decision on whether to create such a fund, and to submit a report thereon to the Human Rights Council at its twenty-ninth session;

17. *Emphasizes* the importance of stakeholder dialogue and analysis to maintain and build on the results achieved to date to prevent and address business-related human rights abuses, and to inform further deliberations of the Human Rights Council on business and human rights;

18. *Decides* to continue its consideration of this question in conformity with its annual programme of work.

39th meeting
27 June 2014

[Adopted without a vote.]

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[3] A/HRC/26/20.
[4] A/HRC/26/20/Add.1.